

1 THE CHAIRMAN: Delegate Case.

2 DELEGATE CASE: This particular provision does  
3 not change in any way as I read it the laws we have today  
4 on this point. It keeps it just where it is.

5 THE CHAIRMAN: Delegate Clagett.

6 DELEGATE CLAGETT: Delegate Case, with reference  
7 to Section 8.02 and 8.02-2, where you deal with  
8 classification, what do you mean by classification by  
9 events or classification of events?

10 THE CHAIRMAN: Delegate Case.

11 DELEGATE CASE: Delegate Clagett, there are  
12 three generic incidents of taxation. One is property.  
13 That is to say the real or personal property or chose  
14 in action or any other kind of property both tangible or  
15 intangible, that you care to mention.

16 This can be taxed, it can be levied upon. There  
17 is the common case. The second generic instance is the  
18 taxpayer. Here we deal with the -- you could deal with  
19 the poll tax, for example, which of course is not allowed  
20 as a prerequisite to voting, but we have seen direct  
21 capitation taxes in other states, never in Maryland, to